

EXHIBIT 12



"AMERICA'S TOP 50 INNOVATOR"

Re: S&S Innovations

March 28th

Mr. M. Brown,

Subject company no longer operates as before since that primary business has been sold to a new entity in Michigan.

Norman Rautiola has assumed control of the prior operations and assets. Loren Steig is no longer in charge and Brad Steig is no longer connected with the company and its successor. The sale and manufacture of lids continues.

Any prior arrangements that you might have had are terminated as it relates to your sales activities and any liabilities connected therewith, or potential future values.

I can facilitate any written submission of your capabilities that might become of value to the new company called Tattler Home Products if you would like to offer your sales services for a specific purpose/customer.

We look forward to possibly enjoying the fruits of your sales new business capabilities at our new sister company, Tattler Home Products!

Sincerely,

H. Huber, Vice President
Human Resources

HH/s/nr